

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
 HERETO TO DETERMINE WHETHER THIS OBJECTION
 AFFECTS YOUR CLAIM(S)**

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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
Debtors.	: (Jointly Administered)
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NOTICE OF DEBTORS' EIGHTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
(No Liability Tax Claims)

PLEASE TAKE NOTICE that on September 17, 2010, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "**Debtors**"), filed their eighty-seventh omnibus objection to expunge certain claims (the "**Eighty-Seventh Omnibus Objection to Claims**"), and that a hearing (the "**Hearing**") to consider the Eighty-Seventh Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New

York 10004, on **October 26, 2010 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE EIGHTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT "A" ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the Eighty-Seventh Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a CD-ROM or 3.5 inch disk, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and served in accordance with General Order M-399 and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 500 Renaissance Center, Suite 1400, Detroit, Michigan 48243 (Attn: Ted Stenger); (iii) General Motors, LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein,

Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); and (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.), so as to be received no later than **October 19, 2010, at 4:00 p.m. (Eastern Time)** (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Eighty-Seventh Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Eighty-Seventh Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
September 17, 2010

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)

DEBTORS' EIGHTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
(No Liability Tax Claims)

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and
its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), respectfully
represent:

Relief Requested

1. The Debtors file this eighty-seventh omnibus objection to certain claims (the “**Eighty-Seventh Omnibus Objection to Claims**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) [Docket No. 4180], and this Court’s order approving the procedures relating to the filing of proofs of claim (the “**Bar Date Order**”) [Docket No. 4079], seeking entry of an order disallowing and expunging the claims listed on **Exhibit “A”** annexed hereto.¹

2. The Debtors have examined the proofs of claim identified on Exhibit “A” and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**No Liability Tax Claims**”) seek recovery for amounts for which the Debtors are not liable. The No Liability Tax Claims are claims for taxes (i) that have been satisfied in full by either the Debtors, as authorized by this Court, or by General Motors, LLC (“**New GM**”), pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement (the “**MSPA**”) dated as of June 26, 2009 by and among General Motors Corporation, Saturn LLC, a Delaware limited liability company, Saturn Distribution Corporation, a Delaware corporation, Chevrolet-Saturn of Harlem, Inc., a Delaware corporation, or for which no amounts are due, or (ii) that clearly should be asserted against unrelated, third parties based on a review of the underlying documentation. Pursuant to section 502(b) of the Bankruptcy

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

Code, Bankruptcy Rule 3007, and the Procedures Order, the Debtors seek entry of an order disallowing and expunging from the claims register the No Liability Tax Claims. Further, the Debtors reserve all of their rights to object on any other basis to any Claims with Insufficient Documentation as to which the Court does not grant the relief requested herein.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the “**Realm/Encore Debtors**”)³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the Realm/Encore Debtors filed their schedules of assets and liabilities and statements of financial affairs.

5. On September 16, 2009, this Court entered an order [Docket No. 4079] establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors’ cases, including governmental units. On December 2, 2009, this Court entered an order [Docket No. 4586] establishing February 1, 2010 as the deadline for each

² The Initial Debtors are Motors Liquidation Company (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

³ The Realm/Encore Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

person or entity to file a proof of claim in the Realm/Encore Debtors' cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established April 16, 2010 as the deadline to file proofs of claim).

6. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Relief Requested Should Be Approved by the Court

7. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

8. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1). Moreover, the Procedures Order provides that the Debtors may file omnibus objections to claims that "seek recovery of amounts for which the Debtors are not liable." (Procedures Order at 2.)

9. As set forth above, the No Liability Tax Claims are claims for taxes that (i) have been satisfied in full by the Debtors, as authorized by this Court, or by New GM, pursuant to the terms of the MSPA, or for which no amounts are due, or (ii) clearly should be asserted against unrelated, third parties based on a review of the underlying documentation. With respect to the No Liability Tax Claims for which no amounts are due, in certain instances,

the relevant proofs of claim set forth a zero dollar claim amount. In other instances, while claimants indicated a dollar amount due in respect of such No Liability Tax Claims, the Debtors do not believe they are liable for any such amounts. Consequently, the Debtors contacted each relevant taxing authority and have confirmed that no amount is due in respect of such No Liability Tax Claims. Furthermore, the Debtors are not liable for claims filed against unrelated, non-Debtor third parties.

10. As such, the Debtors are not liable for the No Liability Tax Claims. To avoid the possibility of improper recovery against the Debtors' estates and for the benefit of the proper creditors of the Debtors, the Debtors request that the Court disallow and expunge in their entirety the No Liability Tax Claims.

Notice

11. Notice of this Eighty-Seventh Omnibus Objection to Claims has been provided to each claimant listed on Exhibit "A" and parties in interest in accordance with the Fourth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated August 24, 2010 [Docket No. 6750]. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

12. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
September 17, 2010

/s/Joseph H. Smolinsky

Harvey R. Miller
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EXHIBIT A

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ADA COUNTY TREASURER PO BOX 2868 BOISE, ID 83701	62080	Motors Liquidation Company	\$680.78 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$680.78 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: Claim is against an unrelated third party.					
AZLE INDEPENDENT SCHOOL DISTRICT C/O HOODENPYLE & LOBERT PC 519 E. BORDER STREET ARLINGTON, TX 76010	812	Motors Liquidation Company	\$737.24 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$737.24 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: Claim is against an unrelated third party.					
BOONE COUNTY COLLECTOR ATTN PATRICIA S LENSMEYER GOVERNMENT CENTER 9TH & ASH 801 E WALNUT ROOM 118 COLUMBIA, MO 65201	70126	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated					
Note: No amount due per claim and/or per contact with claimant.					
BOONE COUNTY COLLECTOR ATTN PATRICIA S LENSMEYER GOVERNMENT CENTER 9TH & ASH 801 E WALNUT RM 118 COLUMBIA, MO 65201	70127	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Unliquidated					
Note: No amount due per claim and/or per contact with claimant.					

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BOONE COUNTY COLLECTOR ATTN PATRICIA S LENSMEYER GOVERNMENT CENTER 9TH & ASH 801 E WALNUT RM 118 COLUMBIA, MO 65201	70128	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: No amount due per claim and/or per contact with claimant.					
BOONE COUNTY COLLECTOR ATTN PATRICIA S LENSMEYER GOVERNMENT CENTER 9TH & ASH 801 E WALNUT RM 118 COLUMBIA, MO 65201	70129	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: No amount due per claim and/or per contact with claimant.					
BOONE COUNTY COLLECTOR ATTN PATRICIA S LENSMEYER GOVERNMENT CENTER 9TH & ASH 801 E WALNUT RM 118 COLUMBIA, MO 65201	70130	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: No amount due per claim and/or per contact with claimant.					
BOONE COUNTY COLLECTOR ATTN PATRICIA S LENSMEYER GOVERNMENT CENTER 9TH & ASH 801 E WALNUT RM 118 COLUMBIA, MO 65201	70131	Motors Liquidation Company	Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: No amount due per claim and/or per contact with claimant.					

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BOONE COUNTY COLLECTOR	33222	Motors	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PATRICIA S LENSMEYER		Liquidation	\$0.00 (A)		
GOVERNMENT CENTER 9TH & ASH		Company	\$27.55 (P)		
801 E WALNUT			\$0.00 (U)		
RM 118			\$27.55 (T)		
COLUMBIA, MO 65201					

Note: No amount due per claim and/or per contact with claimant.

CADDO COUNTY TREASURER	7451	Motors		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PO BOX 278		Liquidation			
		Company			
ANADARKO, OK 73005					
			Unliquidated		

Note: No amount due per claim and/or per contact with claimant.

CITY OF CHATTANOOGA	12306	Motors	\$3,123.34 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
101 EAST 11TH STREET		Liquidation	\$0.00 (A)		
ROOM 100		Company	\$0.00 (P)		
CHATTANOOGA, TN 37402			\$0.00 (U)		
			\$3,123.34 (T)		

Note: Claim is against an unrelated third party.

CITY OF FRANKLIN TAX COLLECTOR	1574	Motors	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
C/O YOST ROBERTSON NOWAK, PLLC		Liquidation	\$0.00 (A)		
SPECIAL COUNSEL CITY OF FRANKLIN		Company	\$11.00 (P)		
PO BOX 681346			\$0.00 (U)		
FRANKLIN, TN 37068			\$11.00 (T)		

Note: Claim is against an unrelated third party.

CITY OF FREDERICKSBURG VIRGINIA	435	Motors	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PO BOX 267		Liquidation	\$0.00 (A)		
		Company	\$1,324.33 (P)		
FREDERICKSBURG, VA 22404			\$0.00 (U)		
			\$1,324.33 (T)		

Note: Claim is against an unrelated third party.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CITY OF FREMONT 39550 LIBERTY ST REVENUE & TREASURY DIVISION FREMONT, CA 94538	5118	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
Note: No amount due per claim and/or per contact with claimant.					
CITY OF GREENSBORO CITY OF GREENSBORO COLLECTION PO BOX 3136 GREENSBORO, NC 27402	69054	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$180.00 (U) \$180.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: Claim is against an unrelated third party.					
CITY OF HAMMOND PROPERTY TAX DIVISION PO BOX 2788 HAMMOND, LA 70404	44266	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$14,854.60 (P) \$0.00 (U) \$14,854.60 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: Claim is against an unrelated third party.					
CITY OF KNOXVILLE DOUGLAS GORDON ATTY FOR CITY OF KNOXVILLE PO BOX 1028 KNOXVILLE, TN 37901	1349	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$13.34 (P) \$0.00 (U) \$13.34 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
Note: Claim is against an unrelated third party.					

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CITY OF LONE TREE DEPT 1882 9220 KIMMER DR LONE TREE, CO 80124	4478	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
Note: No amount due per claim and/or per contact with claimant.					
CITY OF MARIETTA TAX DEPARTMENT PO BOX 609 MARIETTA, GA 30061	11294	MLCS, LLC	\$0.00 (S) \$0.00 (A) \$4,531.71 (P) \$0.00 (U) \$4,531.71 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: Claim is against an unrelated third party.					
CITY OF STAMFORD COLLECTOR OF TAXES CITY OF STAMFORD LAW DEPARTMENT 888 WASHINGTON BLVD 9TH FLOOR STAMFORD, CT 06904	69890	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$612.15 (P) \$612.15 (U) \$1,224.30 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: Claim is against an unrelated third party.					
CRONELL, WILLIAM C 112 CHRONICLE ST BELMONT, NC 28012	69664	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$1,559.35 (P) \$0.00 (U) \$1,559.35 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: Claim is against an unrelated third party.					
CUYAHOQA COUNTY TREASURER 1219 ONTARIO STREET ROOM 112 - ATTN: MARK CAMPBELL CLEVELAND, OH 44113	67545	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
Note: No amount due per claim and/or per contact with claimant.					

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DONA ANA COUNTY TREASURER PO BOX 1179 LAS CRUCES, NM 88004	17734	Motors Liquidation Company	\$1,431.02 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$1,431.02 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

Note: Claim is against an unrelated third party.

DONA ANA COUNTY TREASURER PO BOX 1179 LAS CRUCES, NM 88004	17735	Motors Liquidation Company	\$49.61 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$49.61 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Note: Claim is against an unrelated third party.

DONA ANA COUNTY TREASURER PO BOX 1179 LAS CRUCES, NM 88004	17737	Motors Liquidation Company	\$348.90 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$348.90 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Note: Claim is against an unrelated third party.

DORIS MALOY, LEON COUNTY TAX COLLECTOR PO BOX 1835 TALLAHASSEE, FL 32302	657	Motors Liquidation Company	\$7,141.64 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$7,141.64 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Note: Claim is against an unrelated third party.

DOUGLAS COUNTY DOUGLAS COUNTY TREASURER ATTN: STEPHANIE COOK 100 THIRD STREET CASTLE ROCK, CO 80104	1231	Motors Liquidation Company	\$483,408.86 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$483,408.86 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Note: Claim is against an unrelated third party.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DOUGLAS COUNTY GEORGIA ATTN: LEGAL OFFICER / BANKRUPTCY DEPT. PO BOX 1177 TAX COMMISSIONER DOUGLASVILLE, GA 30133	3212	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$4,177.94 (P) \$0.00 (U) \$4,177.94 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

Note: No amount due per claim and/or per contact with claimant.

DUPLIN COUNTY TAX COLLECTOR PO BOX 968 KENANSVILLE, NC 28349	3203	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$673.28 (U) \$673.28 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Note: Claim is against an unrelated third party.

FORT WORTH INDEPENDENT SCHOOL DISTRICT ELIZABETH BANDA CALVO PERDUE BRANDON FIELDER COLLINS & MOTT LLP PO BOX 13430 ARLINGTON, TX 76094	65863	Motors Liquidation Company	\$8,991.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$8,991.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Note: Claim is against an unrelated third party.

HAMILTON COUNTY TREASURERS OFFICE OLD COURTHOUSE 33 N 9TH STREET STE 112 NOBLESVILLE, IN 46060	6777	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Unliquidated

Note: No amount due per claim and/or per contact with claimant.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
HAMILTON COUNTY TREASURER'S OFFICE OLD COURTHOUSE 33 N. 9TH STREET SUITE 112 NOBLESVILLE, IN 46060	6776	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
Note: No amount due per claim and/or per contact with claimant.					
HAMILTON COUNTY TREASURER'S OFFICE OLD COURTHOUSE 33 N 9TH ST STE 112 NOBLESVILLE, IN 46060	6778	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
Note: No amount due per claim and/or per contact with claimant.					
ILLINOIS DEPT OF EMPLOYMENT SECURITY BANKRUPTCY UNIT - 10TH FLOOR 33 S STATE STREET CHICAGO, IL 60603	541	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$2,383.57 (P) \$0.00 (U) \$2,383.57 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
Note: No amount due per claim and/or per contact with claimant.					
JOHN A DONOFRIO, SUMMIT COUNTY FISCAL OFFICER C/O REGINA M VANVOROUS 220 S BALCH STREET, SUITE 118 AKRON, OH 44302	442	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
Note: No amount due per claim and/or per contact with claimant.					

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
LINDA EMMONS FRANKLIN COUNTY COLLECTOR 400 E MAIN RM 103 UNION, MO 63084	31314	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$84,839.39 (P) \$0.00 (U) \$84,839.39 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

Note: Claim is against an unrelated third party.

PINE TREE INDEPENDENT SCHOOL DISTRICT ATTN: MICHAEL REED MCCREARY VESELKA BRAGG & ALLEN 700 JEFFREY WAY, SUITE 100 PO BOX 1269 ROUND ROCK, TX 78680	293	Motors Liquidation Company	\$215.93 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$215.93 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Note: Claim is against an unrelated third party.

POLK COUNTY COLLECTOR 102 E BROADWAY ST STE 6 BOLIVAR, MO 65613	21245	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$1,638.97 (P) \$0.00 (U) \$1,638.97 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Note: Claim is against an unrelated third party.

SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101	5245	MLCS, LLC	\$6,269.99 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$6,269.99 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Note: Claim is against an unrelated third party.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SHELBY COUNTY TRUSTEE PO BOX 2751 MEMPHIS, TN 38101	5246	MLCS, LLC	\$4,465.82 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$4,465.82 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

Note: Claim is against an unrelated third party.

SOLANO COUNTY TAX COLLECTOR 675 TEXAS ST STE 1900 FAIRFIELD, CA 94533	1394	Motors Liquidation Company	\$22,463.59 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$22,463.59 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Note: Claim is against an unrelated third party.

TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN WILBUR E HOOKS DIRECTOR PO BOX 20207 NASHVILLE, TN 37242	70283	MLCS, LLC	\$0.00 (S) \$0.00 (A) \$45.00 (P) \$0.00 (U) \$45.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Note: No amount due per claim and/or per contact with claimant.

TOWN OF FRAMINGHAM TAX COLLECTOR'S OFFICE 150 CONCORD ST FRAMINGHAM, MA 01702	69559	Remediation And Liability Management Company, Inc.	\$0.00 (S) \$0.00 (A) \$2,442.94 (P) \$0.00 (U) \$2,442.94 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
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Note: No amount due per claim and/or per contact with claimant.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
TOWN OF GUILFORD 31 PARK ST GUILFORD, CT 06437	3171	Motors Liquidation Company		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated		
Note: No amount due per claim and/or per contact with claimant.					
WAKE COUNTY REVENUE DEPARTMENT POST OFFICE BOX 550 RALEIGH, NC 27602	67118	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$247.16 (U) \$247.16 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: Claim is against an unrelated third party.					
WESTERLY TOWN OF PPTAX WESTERLY TOWN OF TAX COLLECTOR 45 BROAD STREET WESTERLY, RI 02891	241	Motors Liquidation Company	\$970.50 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$970.50 (T) Unliquidated	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: Claim is against an unrelated third party.					
WICOMICO COUNTY ROADS PO BOX 4036 21803SALISBURY, MD 21801	65850	MLCS, LLC	\$0.00 (S) \$0.00 (A) \$21,054.80 (P) \$0.00 (U) \$21,054.80 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: Claim is against an unrelated third party.					
WICOMICO COUNTY TAX COLLECTOR PO BOX 4036 SALISBURY, MD 21803	25499	MLCS, LLC	\$0.00 (S) \$0.00 (A) \$21,267.47 (P) \$0.00 (U) \$21,267.47 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
Note: Claim is against an unrelated third party.					

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
YAKIMA COUNTY TREASURER PO BOX 22530 YAKIMA, WA 98907	70198	Motors Liquidation Company	\$307.79 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$307.79 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

Note: No amount due per claim and/or per contact with claimant.

<i>CLAIMS TO BE DISALLOWED AND EXPUNGED</i>	49	\$540,606.01 (S)
		\$0.00 (A)
		\$160,784.11 (P)
		\$1,712.59 (U)
		\$703,102.71 (T)

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, et al.,	:	09-50026 (REG)
f/k/a General Motors Corp., et al.	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

ORDER GRANTING DEBTORS' EIGHTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
(No Liability Tax Claims)

Upon the eighty-seventh omnibus objection to expunge certain claims, dated September 17, 2010 (the “**Eighty-Seventh Omnibus Objection to Claims**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) [Docket No. 4180], seeking entry of an order disallowing and expunging the No Liability Tax Claims on the grounds that such claims seek recovery of amounts for which the Debtors are not liable, all as more fully described in the Eighty-Seventh Omnibus Objection to Claims; and due and proper notice of the Eighty-Seventh Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Eighty-Seventh Omnibus Objection to Claims is in the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Eighty-Seventh Omnibus Objection to Claims.

best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Eighty-Seventh Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Eighty-Seventh Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit “A”** (the “**Order Exhibit**”) annexed hereto under the heading “*Claims to be Disallowed and Expunged*” are disallowed and expunged; and it is further

ORDERED that, if applicable, the Eighty-Seventh Omnibus Objection to Claims is adjourned with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Objection Adjourned*” (the “**Adjourned Claims**”) to the date indicated on the Order Exhibit, subject to further adjournments (such actual hearing date, the “**Adjourned Hearing Date**”), and the Debtors’ response deadline with respect to the Adjourned Claims shall be 12:00 noon (Eastern Time) on the date that is three (3) business days before the Adjourned Hearing Date; and it is further

ORDERED that, if applicable, the Eighty-Seventh Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Objection Withdrawn*”; and it is further

ORDERED that, if applicable, the Eighty-Seventh Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Claim Withdrawn*” as those claims have been withdrawn by the corresponding claimant; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to any claim listed on Exhibit “A” annexed to the Eighty-Seventh Omnibus Objection to claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on the Order Exhibit annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2010

United States Bankruptcy Judge